

Article - Local Government

[\[Previous\]](#)[\[Next\]](#)

§16–305.

(a) Except as provided in subsection (b) of this section, each county, municipality, and special taxing district created by the State shall have its financial records audited at least once each fiscal year by the persons and for the purposes specified in this section and §§ 16–307 and 16–308 of this subtitle.

(b) Unless the Legislative Auditor determines, on a case-by-case basis, that more frequent audits are required, the Legislative Auditor may authorize a municipality or a special taxing district created by the State with annual revenues of less than \$250,000 in the prior 4 fiscal years to have an audit conducted once every 4 years.

(c) (1) The audit required under subsection (a) of this section shall be conducted by a certified public accountant:

(i) acting in the capacity of an independent auditor or an official auditor of a county or municipality; and

(ii) who is in compliance with the Maryland Public Accountancy Act.

(2) An official auditor must be approved by the Legislative Auditor to conduct the audit.

(3) In conducting the audit, the auditor shall examine the methods, accuracy, and legality of the financial records of the county, municipality, or special taxing district.

(d) (1) On the initiative of the Legislative Auditor, the Legislative Auditor may review or audit the financial records of any county, municipality, or special taxing district created by the State.

(2) A county, municipality, or special taxing district created by the State may request the Legislative Auditor to audit its financial records.

[\[Previous\]](#)[\[Next\]](#)